THE TENTH DAY.

Thursday, the 8th March 1928.

The Assembly met again at 11. 30 A. M. on Thursday, the 8th March 1928, Rao Bahadur Mr. R. Krishna Pillai, Devaswom Commissioner, presiding. In opening the proceedings, Mr. Krishna Pillai announced that as the Dewan was slightly indisposed, he was authorised to conduct the proceedings on that day.

The representations of the members were then resumed.

158. Merchants and the Income-Tax Regulation.

MR. K. KRISHNA PILLAI (*Member, Trading Classes, Kayancolam*) stated that the merchants of Kayancolam experienced considerable inconvenience in taking their account books to the Income-tax officers at Alleppey and Haripad. He suggested that arrangements might be made for the examination of the accounts at Kayancolam instead of at Alleppey and Haripad.

As regards the D returns to be sent by the merchants to the income-tax officers, the member stated that these returns could be prepared only after the preparation of the annual accounts. He therefore suggested that the returns might be called for only in the month of Vrischigam every year or, in the alternative, that applications for postponing the date of submission of the D returns might be exempted from the operation of the Court Fees Regulation.

PRESIDENT'S REPLY : Mr. Krishna Pillai, there has already been a representation on this subject by another member during this very session and I would invite your attention to the reply given by the Dewan. I may add that the Land Revenue and Income Tax Commissioner has recently issued a circular order directing that as far as possible the accounts of assessees should be examined in their places of business.

159. Needs of Kayancolam.

MR. K. KRISHNA PILLAI (*Member, Trading Classes, Kayancolam*) spoke of the following needs of Kayancolam :—

(*a*) A salt bankshall should be established at Kayancolam. About forty thousand sacks of salt were brought to Kayancolam every year from Alleppey. Much difficulty was experienced by the merchants in storing and selling all this salt.

(*b*) The motor traffic through the Kayancolam town should be diverted as early as possible to the less crowded parts of the town as proposed by the Public Works Department.

(*c*) A branch of the State-Aided Bank should be established at Kayancolam.

(*d*) The local Magistrate should be empowered to register the weights and measures used by the merchants of the town, instead of requiring the merchants to take these things to the Tahsildar, whose headquarters were at Haripad.

PRESIDENT'S REPLY : Mr. Krishna Pillai, your suggestion that a salt bankshall should be established in Kayancolam will be disposed of in consultation with the Excise Commissioner. The construction of a deviation road to the south of Kayancolam Munsiff's court mentioned by you is engaging the attention of the Chief Engineer.

In regard to the establishment of the branch of the State-Aided Bank at Kayancolam, it is premature to consider the question, since the Bank was opened at Alleppey only recently.

The question of investing the local Magistrate with the power of examining and registering weights and measures under Regulation VI of 1085 will be considered.

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